



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্রাপ্ত কর্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 43 Dispur, Monday, 20th January, 2025, 30th Pausa, 1946 (S. E.)

GOVERNMENT OF ASSAM  
ORDERS BY THE GOVERNOR  
OFFICE OF THE PRINCIPAL COMMISSIONER OF STATE TAX  
CUM COMMISSIONER OF TAXES, ASSAM

## NOTIFICATION No. 55/2025-GST

The 18th January, 2025

**No. CT/GST-14/2017/368.**- In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Assam Goods and Services Tax Act, 2017 (Assam Act. No. XXVIII of 2017) the Commissioner, on the recommendations of the Council hereby extends the time limit for furnishing the return in FORM GSTR-3B electronically, through the common portal by the registered persons, as specified under-

- Sub-section (1) of section 39, for the month of December, 2024, till twenty second day of January, 2025.
- Proviso to sub-section (1) of section 39 for the quarter of October, 2024 to December, 2024, for the class of registered persons mentioned in column (2) of the Table given below, till the date mentioned in the corresponding entry in column (3) of the said Table namely :-

Table

Sl. No.	Class of registered persons	Due Date
(1)	(2)	(3)
1.	Registered persons whose principal place of business is in the States of Assam	Twenty-sixth day of January, 2025

This notification shall be deemed to have been issued on the 10th of January, 2025.

**JITU DOLEY,**  
Principal Commissioner of State Tax, Assam.